



Ohio Revised Code

Section 3734.902 Tax commissioner administration and enforcement.

Effective: October 29, 1993

Legislation: Senate Bill 165 - 120th General Assembly

- (A) The tax commissioner shall administer sections 3734.90 to 3734.9014 of the Revised Code and may adopt such rules as he finds necessary for the administration and enforcement of the fee.
- (B) The requirements, authorizations, procedures, limitations, and penalties set forth in Chapter 5703. of the Revised Code, except for those set forth in sections 5703.50 to 5703.54 of the Revised Code, apply to the administration, collection, payment, and enforcement of the fee levied under sections 3734.90 to 3734.9014 of the Revised Code in the same manner and with the same effect as in the case of the other laws that the department of taxation is required to administer and enforce.
- (C) Sections 3734.10, 3734.101, and 3734.13 do not apply to the enforcement of sections 3734.90 to 3734.9014 of the Revised Code and rules adopted under division (A) of this section.
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